

ABSTRACT

Earning management is interference in course of external financial reporting as a mean to profit ownership. Earning management conducted by choosing certain accounting method and procedure or control various accrual. This research aim is analyze of influence between board of commissioner composition, board of commissioner size measure, auditor reputation, amount of board of directors council, company size measure, share percentage and leverage which on the market to public to earning management.

Research sample take period 2006 - 2008 with research object at manufacturing business reporting its financial statement in Indonesian Stock Exchange with mean method. Research sample counted 60 manufacturing business in Indonesian Stock Exchange, where used by method is sampling purposive that is a[n] method intake of sample by specifying certain criterion.

Result of research that there is influence which significant and positive between Amount of Council Board of Directors to Earning Management by partial; there is influence which is negativity and significant between Size measure Company, Leverage to Earning Management by partial. And other result obtained that by partial there no influence which is significant between Composition Board Of Commissioner, Size Measure Board Of Commissioner, Reputation Auditor and Percentage of Ownership of Public to Earning Management.

Keywords : board of commissioner composition, board of commissioner size measure, auditor reputation, amount of board of directors council, company size measure, leverage, share percentage which on the public and earning management.